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UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF IDAHO

RECUPEROS, LLC, an Idaho limited liability  
company,

Plaintiff,

vs.

AMERICAN FOOD STORES, LLC, a  
California limited liability company,

Defendant.

Civil No. CIV 04-229-S-BLW


**CORPORATE DISCLOSURE  
STATEMENT PURSUANT TO FRCP  
7.1(a)**

RECUPEROS, LLC, an Idaho limited liability company is wholly owned by:

1. ACLC Business Loan Receivables Trust 1999-1 (32.659%);
2. ACLC Business Loan Receivables Trust 1999-2 (34.157%); and
3. ACLC Business Loan Receivables 2000-1 (33.185%).

DATED this 14 day of May, 2004.

MOFFATT, THOMAS, BARRETT, ROCK &  
FIELDS, CHARTERED

By   
Michael O. Roe – Of the Firm  
Attorneys for Plaintiff